

EXHIBIT M



SALES COMPENSATION POLICIES

HSB

SMB & DCG

**CONFIDENTIAL
INFORMATION**



If a leave request is pending and a quota adjustment is given, but the leave is subsequently denied after the month's close, the Manager's attainment will be recalculated to include the sales maker's full month quota, and any resulting overpayment will be recovered from future commissions.

There will be no quota adjustment for the sales maker or Manager when PBA is used in place of LOA

Return to Work:

Please see the Policy Administration Document for specific segment details.

Any exceptions to policy must be reviewed and approved by Director of HR, Director/VP of Sales, Finance Controller, and Americas Compensation.

SPIF/CONTEST PAYOUT THRESHOLD

A sales maker must hit 80% or above individual attainment to receive payout. Actual attainment will be used to determine payouts. Guarantees and floors do not apply to SPIF calculations and payouts.

Sales makers will be capped at \$5,000 per quarter in contest/SPIF earnings. Sales makers must be employed by Dell on the payout date in order to receive payment.

Sales makers not "in good standing" which can include being on any type of performance management plan (i.e., PIP, SIP), Formal Written Warning, or under investigation for a Code of Conduct matter during the bonus, SPIF, sales contest or recognition program dates or on date of payout are ineligible for payout under the particular program, except upon review and approval by the Director of HR, Director or VP of Sales, Finance Controller, and Americas Compensation.

Any exceptions to policy must be reviewed and approved by the Director of HR, Director or VP of Sales, Finance Controller, and Americas Compensation.

ACCOUNT OWNERSHIP

Issues involving account ownership will be resolved by the sales managers of the sales makers in dispute. The compensation team will not be involved.